

General information about company		
Scrip code*	511048	
NSE Symbol*	NOTLISTED	
MSEI Symbol*	NOTLISTED	
ISIN*	INE175Q01018	
Name of company	KUSAM ELECTRICAL INDUSTRIES LTD	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	13-08-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-08-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	First quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended		
Segment Reporting	Single segment	
Description of single segment	TRADING IN ELECTRICAL &ELECTRONICMEASURING INSTRUMENTS	
Start date and time of board meeting	13-08-2025 15:00	
End date and time of board meeting	13-08-2025 16:00	
Whether cash flow statement is applicable on company		
Type of cash flow statement		
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	<p>Note for quarter ended 30.06.2025</p> <p>Declaration of unmodified opinion or statement on impact of audit qualification – Not Applicable</p> <p>Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter? – Not Applicable</p> <p>No. of times funds raised during the quarter – Not Applicable</p> <p>Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity - No</p>

## Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period		01-04-2025	01-04-2025	
Date of end of reporting period		30-06-2025	30-06-2025	
Whether results are audited or unaudited		Unaudited	Unaudited	
Nature of report standalone or consolidated		Standalone	Standalone	
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>			
<b>1</b>	<b>Income</b>			
	Revenue from operations	268.03	268.03	
	Other income	3.59	3.59	
	<b>Total income</b>	<b>271.62</b>	<b>271.62</b>	
<b>2</b>	<b>Expenses</b>			
(a)	Cost of materials consumed	0	0	
(b)	Purchases of stock-in-trade	149.08	149.08	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	6.69	6.69	
(d)	Employee benefit expense	33.84	33.84	
(e)	Finance costs	0.6	0.6	
(f)	Depreciation, depletion and amortisation expense	2.15	2.15	
(g)	<b>Other Expenses</b>			
1	Other Expenses	43.61	43.61	
	<b>Total other expenses</b>	<b>43.61</b>	<b>43.61</b>	
	<b>Total expenses</b>	<b>235.97</b>	<b>235.97</b>	
3	<b>Total profit before exceptional items and tax</b>	<b>35.65</b>	<b>35.65</b>	
4	Exceptional items	0	0	
5	<b>Total profit before tax</b>	<b>35.65</b>	<b>35.65</b>	
6	<b>Tax expense</b>			
7	Current tax	10.33	10.33	
8	Deferred tax	-0.71	-0.71	
9	<b>Total tax expenses</b>	<b>9.62</b>	<b>9.62</b>	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	<b>Net Profit Loss for the period from continuing operations</b>	<b>26.03</b>	<b>26.03</b>	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>0</b>	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	<b>Total profit (loss) for period</b>	<b>26.03</b>	<b>26.03</b>	
17	<a href="#">Other comprehensive income net of taxes</a>	-0.71	-0.71	
18	<b>Total Comprehensive Income for the period</b>	<b>25.32</b>	<b>25.32</b>	
19	<b>Total profit or loss, attributable to</b>			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
20	<b>Total Comprehensive income for the period attributable to</b>			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
21	<b>Details of equity share capital</b>			

	Paid-up equity share capital	24	24	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve			
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	10.85	10.85	
	Diluted earnings (loss) per share from continuing operations	10.85	10.85	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	10.85	10.85	
	Diluted earnings (loss) per share from continuing and discontinued operations	10.85	10.85	
24	Debt equity ratio			Textual Information( 1)
25	Debt service coverage ratio			Textual Information( 2)
26	Interest service coverage ratio			Textual Information( 3)
27	Disclosure of notes on financial results	Textual Information(4)		

## Text Block

Textual Information(4)	<p>Notes</p> <p>1. The results for the quarter ended 30th June, 2025 are in compliance with IND-AS as prescribed under section 133 of the Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016</p> <p>2.The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13th August, 2025. The Statutory Auditors of the Company have carried out a limited review of the above results.</p> <p>3.Segment information: The Company is engaged in trading of Electrical &amp; Electronic Measuring Instruments only and therefore there are no reportable segments.</p> <p>4.Provision including those for employee benefits and other provisions are made on estimated / proportionate basis and are subject to adjustment at the year end.</p> <p>5.The figures for the corresponding previous periods have been restated / regrouped wherever necessary, to make them comparable.</p> <p>For KUSAM ELECTRICAL INDUSTRIES LIMITED Sd/- NAVIN CHANDMAL GOLIYA WholeTime Director DIN : 00164681 Place: Mumbai Date: 13/08/2025</p>
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Other Comprehensive Income			
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	- Items that will not be reclassified to profit or loss (Net of tax)	-0.71	-0.71
	Total Amount of items that will not be reclassified to profit and loss	-0.71	-0.71
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss		
5	Total Other comprehensive income	-0.71	-0.71

